



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

AUG 27 2007

Re: **Brasseaux House, 11833 Ferdinand Street, St. Francisville, Louisiana**
Project Number: 18992
Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. Thank you and for meeting with me in Washington on July 6, 2007, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional photographs sent via e-mail to on July 27, I have determined that the rehabilitation of the Brasseaux House is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2, 3, and 9 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on March 12, 2007, by Technical Preservation Services is hereby affirmed.

Built ca. 1885 and moved to its present location ca. 1900, the Brasseaux House is a modest frame cottage located in the St. Francisville Historic District. On October 10, 2006, TPS certified it as contributing to the significance of the historic district. The nearly completed rehabilitation of this "certified historic structure" was found not to meet the Standards for Rehabilitation owing to the modification of the roofline on the left side of the house, changes to the carport, and the increase in height of the existing bathroom addition on the right side.

I agree with TPS that these changes, taken together, have altered the historic character of the Brasseaux House. Altering the gabled roofline at the left side rear has indeed diminished a character-defining feature, as TPS noted, and one that is highly visible given the openness of the site. As a result, the treatment causes the project to contravene Standard 2. Standard 2 states: "The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."

The new carport has also contributed to the transformation of this side of the house. In place of the existing carport that featured a roof that was almost flat, the new carport features a taller and much more prominent gable, with a standing seam metal roof matching that on the house, decorative historicized columns, siding in the gable end, and gable returns at the eaves. The carport is thus not only a prominent feature in its own right, but one that magnifies the roofline change on this side of the building. It also causes the project not to meet Standard 2, cited above, and Standard 9, which states: "New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the

property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.” In addition, the historicizing details of the carport, which mimic the form, materials, and details of the historic house, also cause the project not to meet Standard 3, which states: “Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.”

I also agree with the previous decision that the bathroom addition, made taller and much more prominent in the rehabilitation, detracts from the historic character of the building. In addition to the issues raised by TPS, I note that changes at the rear of the building, namely, the addition of a large dormer and the enclosure of the deck, have also completed the transformation of this side of the house as well. These changes also contrast with the requirements of Standard 2. While their location at the rear and the limited visibility of these changes make them less obvious than the others cited here, they nevertheless amplify the overall effect of the rehabilitation on the building’s historic character. However, Department of the Interior regulations governing the historic preservation tax incentives program stipulate that “The Chief Appeals Officer may base his decision in whole or part on matters or factors not discussed in the decision appealed from.” [36 CFR Part 67.10]. Moreover, this aspect of the project was already completed by the time that the application was received by TPS. Accordingly, for the reasons set forth above, I find that the overall project does not meet the threshold statutory test for certification, namely, that the rehabilitation project must preserve the overall historic character of the building.

I note that the State Historic Preservation Office (SHPO) also stated in its recommendation to TPS that the overall rehabilitation did not meet the Secretary of the Interior’s Standards for Rehabilitation for the reasons eventually cited by TPS. The SHPO noted further that much of the work was already well under way by the time the Part 2 application describing the rehabilitation reached that office. Indeed, the work was very far along, as the photographs accompanying the application attest. This is unfortunate, since it is the experience of the National Park Service that the Standards for Rehabilitation could easily have accommodated changes necessary to convert the building to the new use (bed and breakfast). Both the application instructions (page 2) and Department of the Interior regulations advise owners to apply before beginning work. However, while owners are free to apply after rehabilitation has begun, “Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk.” [36 CFR Part 67.6(a)(1).]

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-LA
IRS